

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Misc. No.
)	
JAMES M. RAMALHO,)	
)	
Respondent.)	
_____)	

DECLARATION

I, Alan Rowe, declare:

1. I am a duly commissioned Revenue Agent employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at 1000 Elm Street, Suite 900, Manchester, NH 03101. I make this declaration based on personal knowledge or information provided to me in the course of my employment with the Internal Revenue Service.

2. In my capacity as a Revenue Agent, I am conducting an investigation to determine the tax liability of James M. Ramalho for the years ending December 31, 2002, 2003 and 2004.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on October 7, 2005, an administrative summons, Internal Revenue Service Form 2039, to James M. Ramalho to give testimony and provide documents as described in same summons. The summons is attached to the petition as Exhibit B.

Exhibit A

4. In accordance with 26 U.S.C. § 7603, on October 7, 2005, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, James M. Ramalho, by handing it to Mr. Ramalho, as evident in the certificate of service on the reverse side of the summons.

5. On November 3, 2005, James Ramalho did not appear in response to the summons. Mr. Ramalho's failure to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to determine the federal tax liability of James M. Ramalho for the periods ending December 31, 2002, 2003 and 2004.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 3rd day of January, 2006.

/s/ Alan Rowe
Alan Rowe
Revenue Agent